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## ABSTRACT OF THE DISCLOSURE

A method of etching a trench in a substrate using a dry plasma etch technique that allows precise control of The method includes optionally forming lateral undercut. at least one on-chip device or micro-machined structure in a surface of a silicon substrate, and covering the surface with a masking layer. A trench pattern is then imaged in or transferred to the masking layer Upper portions of subsequent etching of the substrate. the trench are anisotropically etched in the substrate. The trench is then semi-anisotropically etched isotropically etched in the substrate. By modifying isotropic etching time, a controlled lateral undercut can be achieved as the trench is etched vertically in the substrate.

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